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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Application No. : 10/529,272                      Docket No. : 13668/100015  
Inventor : James M. MATTERN  
Filed : October 5, 2005                      Customer No. : 23838  
For : ITEM HANDLING SYSTEM AND METHOD

Mail Stop Amendment  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**POWER OF ATTORNEY AND STATEMENT UNDER 37 C.F.R. §3.73(b)**


Sir:

Applicants respectfully submit the following in the above-identified patent application:  
Statement Under 37 C.F.R. §3.73(b) (form PTO/SB/96);  
Power of Attorney to Prosecute Applications Before the USPTO (form PTO/SB/80); and  
Change of Correspondence Address (form PTO/SB/122).

The Office is authorized to charge any fees due or credit any overpayments to the deposit account of Kenyon & Kenyon LLP, Deposit Account No. 11-0600.

Date: January 17, 2007

Respectfully submitted,

  
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